e'n, who (so say the most current rumors) will re-ceive a slice of Moldavian territory in return. The Emperor of Austria has not yet gone to

Naples is very unquiet. Ambassador to Washi gton-Bombardmet of Canten Premed to ed-The Neuchatel M munceretan ing-Note of the Big Powers-Pr assian Treops -- The Officers of the Resolute -- Mr. Pea but y and the Picture Ordered by the Que en.

is a we think, a matter of regret that; a gentle man possessing so many of the requisite qualifications and talents as the Right Hon. Charles Pelham Villiers is not to be (as it has been generally supposed be would be) the person to inavigurate the renewal of friendly intercourse at Washington. However. "faute d'un, un autre," and as arrangements are nearly completed for the resumption of diplomatic relations with the government at the White House. Minister will be immediately selected as the representative of England's Queen, who will no doubt reach your shores by the 4th of March, accompanied by the three Consuls necessary to stop the

By the files of present papers you will read the telegraphic accounts in relation to the bombardment of Canton. For detailed information connected with the bloodshed on the occasion, we must wait the arrival of the overland mail. The honor of the English flag appears to have been upheld by a raking fire upon the porcelain city, and the Celestial fleet of girgerbread junks. Although it is, perhaps, as well to withhold comment upon so serious a matter, yet still we must give current rumor all due circulation. It is said that the whole affair was premeditated, and that, too, with the sanction of American and French officials, as a means of obtaining a bet-

Unluckily the Neuchatel affair appears to be getting involved in fresh complications, and does not appear so facile of settlement as was expected. The last rumor was that France and Austria contem-The last rumer was that France and Austra contemplated "occupying" (i. e. taking possession—more than nine points.) portions of the territory of the Swiss federation. This friendly style of occupation is getting somewhat dangerous. Filling a country full of foreign soldiers is very little short of sewing the seeds of dissension into a quiet and peaceable family circle. Parisian information reports that the despatch of a note of the great Powers addressed to the Federal Assembly of Switzerland is a tact, though nothing has as yet transpired as to its contents. It is said that the Prussian troops will march as soon as the decree of mobilization appears,

a test, though nothing has as yet transpired as to its convents. It is said that the Prussian troops will march as soon as the decree of mobilization appears, but the date seems not yet fixed. There is no news of importance up to present post hoar.

Captain Hartstein, Lieutenants Wells, Davidson and Stone, and Doctors Macomb and Otis, of the Resolute, are still, as the representatives of American generosity and good feeling, the welcome guests wherever they go, and the general regret is that they do not go everywhere. Our good little liberal minded Queen Victoria, in order to mark her appreciation of this gift of the people of the United States, has ordered a large picture to be painted to record the event of the presentation of the ship. It is to be executed by the well known artist Simpson. The ultimate destination of this picture has not yet been settled. It is to be engraved by the eminent house of Cohaghi & Co., Pall Mall—the Queen's publishers—and is exciting a furore here amongst the lovers of art. Apropos of the subscriptions to this general productions to the general production of the spice. The subscriptions to the subscriptions to this picture, and is exciting a furore here amongst the lovers of art. Apropos of the subscriptions to this general production of the spice. The subscriptions to the subscr George Peabody's dissatisfaction at not having re-ceived some substantial testimonial from the British government as a recompense for his liberal subscrip-tion to the Grinnell expedition, and presuming that the firm of George Peabody & Co. would sup-pert the entente cordiate, in the shape of a portrait of her Majesty receiving the Resolute from the people of the United States, the represen-tative of it e firm here was asked to do his autograph in the subscription list, but the centlegan who made tailve of the firm here was asked to do his autograph on the subscription list, but the gentleman who made the application, one in the highest position in the art world here, was treated with extraordinary discourtesy and shown out of the office in a manner which would have been even disgraceful and summary, vis a-vis, to a poor relation. American citizens here cannot help contrasting this conduct with Mr. Peabody's pathetic harsague on the 4th July. 1864, when, at the Star and Garter, Richmond, in resinting to another posturated for a statety was 1854, when, at the Star and Garter, Richmond, in pointing to another portrait of her Majesty suspended in the dining room, he said that its presence was "entirely owing to the courtesy of the Queen," a courtesy, it now appears, which is not for all time. We can scarcely suppose that Mr. George Peabody pending a plate testimonial, will approve of conductable coming the dignity of a gentleman. "Omne actum ab agantis intentione est justicaudum," as we

Christmas Festivities-War Troubles and Alarn s John Bull and the Taxes-The China W. F and the Recention of the News-The Resolu & Courtesies-Knighthood to Captain Hartstein Spoken of-The Washington Embassy-The New Franklin Search-Copyright Law-Tom Thumb Again -- Theatricals, &c., &c.

The Christmas festivities in London have been on a very grand scale, people of all classes seeming bent upon enjoyment. Ministers and political men generally are in the country entertaining their friends at their hearths, forgetting for a time the turmeil of political strife. At the American legation all has been quiet as yet, but I presume Mr. Dallas I follow the example of his neighbors in due

Foreign affairs still engross the attention of the British people, the dispute between Switzerland nd Prussia on the Neuchatel question exciting by or the greatest amount of interest. A few days ago it was generally believed that the matter would e settled without recourse to arms, but now the impression gains ground that war is inevitable. Nay, farther, I hear to-day that France and Ametria talk of " occupying" certain districts of Switzerland with a kind consideration the Swiss people will doubtless fully appreciate Greece knows something of the meaning of the word "occupation;" so does Rome, and so may Switzerland it appears, and by this means may liberty be crushed in one of its greatest strongholds Let us hope that if Pressia and Switzerland come to blows that interference in the shape of "occupa-

tion" may not be permitted. The Paris Conferences excite no interest here now from the belief that all business they have to transact is pre-arranged.

In the present day Englishmen would be curious people if they could be surprised at anything. We are new informed of wars when they are half over, and asked our opinions upon such trifling matters only when called upon to pay the piper. It is useless to try to surprise us, even by sadden and startling news, for we are prepared for anything. Some
people would like, for instance, to be told ill news
piecemeal. We prefer it in its magnitude. Thus
our newspapers informed us yesterday, not that
there was any misunderstanding between our gowerament and the Chinese; not that the British calico had been outraged and that the Chinese authorities had been called upon to render satisfactien to Captain Simpkins or first-mate Growler,
but we had the grand citmax at once, viz.—The
bombardment of Canton. You might reasonably
suppose that this gave us some surprise. None
whatever. People coolly asked "what it was al
about," and on the morrow the Times, in an article
which read almost jestingly, says that the affair wil
just enable us to recify some mistakes made at the
close of the last war with our Celestial opponents.
Captain Hartstein leaves England, with his offiers
and crew, by the mail which conveys to you thi
letter. Never has act of kindness been better received than the presenting the Resolute to the
British nation. Never has gift been more gracefully
conveyed. I have a letter now before me from a
friend at Portsmouth, a may man, which conveys
unmistakable evidence of the excellence of your
above of a representative in this matter. One
might almost be led to believe that American officers
and American civilians were scarce known in this
region when we find how much the commander and less to try to surprise us, even by sudden and start-

and a merican civilians were scarce known in this region when we find how much the commander and efficers of the Resolute are spoken of, and how

efficers of the Resolute are spoken of, and how close their every act has been scanned.
Cantain Hartstein is represented to me by the best judges to possess all the qualities which would grace a court, and it is regretted that this gallant officer did not arrive in England at a time when he could have been presented to her Majesty at St. James Palace. The Queen has commanded Mr. Simpson, the artist who has so see eastally depic ed the war in the Crimes, to paint a picture for the reyal gallery of the scene on the deck of the Resolute when Captain Hartstein presented the ship to her Majesty, in the name of his government and lute when Captain Haristoin presented the ship to her Majesty, in the name of his government and people. The picture will be engraved and published ere by Colnaghi. It was proposed by the very high-st authorities to have knighted Captain Hertstein,

but the idea was abandened as conveying anything by 4a compliment to you who repudiate titles. Otherwise we should have sent the gallant commander tack to you with a "handle to his name," as cocknies call it. The entertainments given to Captain Hartstein, the addresses, and such like you will doubtless cuit from the newspapers. I will only say, therefore, that England parts with regret with a man my naval friend calls a "noble fellow and a credit to his country."

his country."

It is probable that England will again be repre-

It is probable that England will again be represented at Washington speedily; but upon inquiry I cannot obtain corroboration of the report as regards the individual named.

The project for another Franklin expedition was langushing when the Resolute reached our shores. Her arrival seems to have altered the current of people's thoughts, and now all the talk is of a new yoyage. Lieut. Bedford Pim, one of the officers of the Resolute, is among the prime movers; and it appears likely that even if the government does not fit out an expedition, one will be sent provided from private sources.

fit out an expedition, one will be sent provided from private sources.

Mrs. Stowe's visit to England in order to secure the copyright of "Pred" in this country and our colonies, was unsuccessful, for a reprint has been issued in Canada from the American edition, not the English. You will see that the Daily News has taken up the subject in a leading article, which you will perhaps copy. It is highly desirable that, as we speak and write the same language, some arrangement could be effected between America and England on the copyright question.

Tom Thumb appeared here again on the 26th inst., the day after Christmas, and his "levees" have been pretty well attended, though not so numerously I fear as to perfectly satisfy Mr. Barnum. I see this enterprising gentleman has with him a surprising family of "Howards." He advertises them as open to engagements.

family of 'Howards.' He advertises them as open to engagements.

Mr. Murdoch, the American comedian, retains his engagement at the Haymarket theatre even during the pantomine season. He is now playing Duke Arenza in the "Honey Moon."

Furlesque has been discarded this season from the majority of our theatres, and managers have returned to the old pantomine. I cannot particularize these things in this letter. Suffice it to say that all the houses are crowded nightly, the 'lads' and pt people assembling before the doors as early as five and even four o'c ock nightly. To speak of things theatrical just now would be a waste of time on my part and waste of room on yours. Next week I will give a look at the musical world for you.

The Resolute Officially Delivered to the British Government.
THE UNITED STATES FLAG SALUTED AND HAULED

THE UNITED STATES PLAG SALUTED AND HAULED DOWN—BOISTING OF THE UNION JACK.
PORTSMOUTH, Tuesday, Dec. 30, 1856.
To-day this celebrated ship has been bodily given over to her original owners.
About one o'clock Capt. G. H. Seymour, C. B., the Flag Captain, went on board to inform Capt. Hautstein that the American flag would be saluted with twenty-one guns prior to being struck on board the Resolute. At the hour of one the salute was fixed—the American flag being tun up at the main of the Victory—and as the last gun boomed the stripes and stars were hauled down at the peak of the Resolute, and gave place to the union jack; British energins also floated simultaneously from each fler mastheads, and cheers echoed from the decks of the ship.

of the ship.
Captain Harrstein (who was attended by all his Captain Harrstrin (who was attended by all his efficers and the American Vice-Consul), uncovered, then, in brief terms, expressed, on the quarter deck, the high sense he entertained of the courtesies and hospitalities he had received from the Port Admiral and other authorities during his sojourn at Pertsmouth, and said that, having completed the mission which had fallen to his happy lot to be intrusted with the Little States government nothing. which had fairen to his nappy lot to be intrusted with from the United States government, nothing remained but to give the vessel over in fact, as he had already done in effect, and to express the fervent hope that as long as a timber remained in her she

hope that as long as a timber remained in her she would be a substantial memorial of that good will and harmony between the two nations which he was sure now existed, and which be prayed might exist through all time.

Capt. Sey more acknowledged the kindly sentiments of his brother seaman, and thanked him for his mention of his gallant father (the Pert Admiral) in connection with so gratifying a testimonial of the fraternal feelings represented by his mission to England.

Engtand. Mr. Penn, Master of the flagship Victory, and a party of royal marines, then assumed possession of the vessel, and all the officers went below to par-

party of royal marines, then assumed possession of the vessel, and all the officers went below to particle once more of American hospitality.

When the time came for embarking in the steam tender Sprightly, which was assigned to convey the American officers and crew to Southampton, as the party passed over the side the marines presented arms. On the Sprightly passing down the harbor between the Victory and Pembroke line-ot-battle ships the crews lined the bulwarks and rigging, and cheer upon cheer followed the gallant visters on their course. These were taken up generally by the inhabitants on either shore, on the Victoria pier, and on the ramparts.

Captain Hartstein and Lieutenants Stone and Davidson, with the crew, go to Southampton to embark in the Washington for the United States, to-morrow. Lieutenant Wells, Dr. Maccoun and Dr. Otis, remain in England a few days.

Before leaving Captain Hartstein wrote a highly our plimentary letter to Mr. Digby Dent, of the Portland Hotel, Southsea, thanking him for his unremitting attention to himself and officers, and the handsome accommodation provided them at the order of the Crown during their sejourn.

handsome accommodation provided them at the or-der of the Crown during their sejourn.

Ircland.

SMITH O'BRIEN AGAIN IN THE FIELD. Tired, it would seem, of silence and inaction, Mr. Smith O'Brien has emerged from the strict privacy which he has maintained since the exercise of the royal prerogative permitted him to return to his native land and assume his natural position among the country gentlemen of Ireland. Mr. O'Brien has, in fact, re-entered the political arena, and a letter addressed To the People of Ireland plainly indicates that he means to reassume the position of leader, which he held for a brief season subsequent to the virtual deposition of Mr. O'Connell. The following is a copy of the document:—

TO THE PROPIE OF IRELAND.

Although it is my intention to shun henceforth both the showy delusions of Parlia mentary life and the treacherous quicksands of constitutional agitation, I have not abdicated my right to express my opinions with respect to the interests of my native land or of mankind, and, having reason to believe that it is the wish of a considerable portion of my fellow-countrymen that I should devote my leisure hours to such an occupation, I shall make no applogy for effering to you some observations upon the present circumstances of public affairs.

Seldom have I had occasion to invite you to cooperate with any movement that has originated at the other side of the channel, but it seems to me that you ought not to remain silent with respect to the question now under debate in England as to the propriety of maintaining for another year the additional percentage of the income tax which was imposed to meet the expenditure occasioned by the late war.

Allow me in the first place to observe that it is the

imposed to meet the expenditure occasioned by the late war.

Allow me in the first place to observe that it is the application rather than the nature of this tax that is objectionable. A property tax is the most just of sell taxes, and even an income tax, if equitably graduated, would be preferable to fiscal exactions which press upon the industry or enjoyments of the pocrest classes of the community. If, therefore, the present income tax were applied to purposes useful to Ireland, I would rather urge a modification of its previsions than a diminution of its amount.

But the question now at issue is whether the British government ought or ought not to be encouraged by the continuance of this tax to subject the resources of Ireland to exhaustion, in order to maintain a war establishment for the promotion of objects in which Ireland has no imaginable concern. I know very well that my views on this subject will not be acceptable to many among you. The lish people are fond of fighting everywhere, except on their own soil, in defence of their dearest interests, and the Irish farmer has been so much accustomed to associate the idea of war with the hope of high prices that he is inclined to welcome war on any terms.

But let us calmly inquire what has the empire

terms.

But let us calmly inquire what has the empire gained—what has Ireiand gained by the late hostili-

But let us calmly inquire what has the empire gained—what has Ireiand gained by the late hostilities?

Having lived during the greater part of the last two years among the neutral nations of the continent, I have no besitation in assuring you that the prevalent sentiment of that portion of Europe which has remained a spectator of this coheion is that the events of the war have greatly tended to augment prestige of France and of Russia, while they have equally tended to diminish that of Great Britain and Ireland.

The glory of success has been attributed exclusively to France. The glory of an heroic resistance has been awarded to Russia, which, single handed, so nobly defended itself against the united efforts of four of the most powerful nations in Europe.

Though the war originated in a struggle for ascendancy in the East between France and Russia, I am not prepared to contend that England should have remained an indifferent spectator of the contest, or that she was at liberty to acquiesce in the occupation by Russia of the Danubian Principalities; but I am convinced that the Russians would never have crossed the Pruth if, instead of writing diplomatic notes, Lord Aberdeen's government had promptly declared that the appearance of a single Russian soldier on the territory of Turkey would oe the signal for British intervention. So, on the other hand, the withdrawal of the Russian troops behind the Pruth ought to have been selzed as an occasion for triendly mediation by England between the contending parties.

But a cry arose that the British lson ought not to

tending parties.

But a cry arose that the British lion ought not to be roused with impunity; and none can forget the programme of the nighty deeds that were to be performed by the naval and military heroes of the United Kingdom that was published at the hanget

gives by the English officials to Sr C. Napter. With many a gibe which I shall not repeat the foreigner asks what has been the fulfil and repeat the foreigner asks what has been the fulfil and of these magniloquent boasts and menaces.

Great destruction, indeed, has there been among the fishing smacks of the Baltic, but Croastadt still remains even unassailed. The museum of Kertch is sacked, and countlest hayricks are burnt on the chores of the Sea of Azoff Such are the trophics won by the mighty navy of Br tain in the Eaxine and the Baltic, while in the far E st disappointment, not to say reverses, have contrib ted to darken the lustre of its ancient fame. He sees a noble army perishing for lack of the common necessaries of life; he sees the richest government in the world asking aims and auxiliary succor from private patriotism in aid of gallant solders, whose bravery and fortitude deserved a more glorious end than that found in hospitals to which they had been consigned, not by the accidents of war, but by abeen neglect and improvidence. Is it wonderful that, seeing these things, he should have lost all respect for the capacity of the public functionaries of Great Britain? The repulse at Balaklava—the surprise of Inkermann, which but or the prompt succor of a French division would ave been a disastrous rout—the ignominious issue f the British ascault upon the Redan, contrasted with the glorious capture of the Malakoff by the French, and lastly the loss of Kars have also brought isgrace not unmerited upon British generalship, if of upon British valor.

All the accessory circumstances of the struggle lave tended to confirm these impressions. A hundred defeats would not have so much lowered public estem for British character as it was lowered by the adulation bestowed by the Queen, the authorities, and the people of England upon the man who three years previously had been designated by thenearly un animous voice of the British public as a destestable and unprincipled usurper: and there is not a politician in Eu

were I an Englishman, I should be little encouraged by this retrospect to consent to a continuance of the income tax; but an Irishman has still less reason to assent to its longer endurance. With characteristic generosity, Ireland forgot all her past wrongs and sufferings when appealed to by the nation which had caused these wrongs and sufferings for aid in this struggle, and lavished he bloed and treasure in contending against a people who never milited upon her the slightest injury. In this struggle Irishmen displayed their accustomed valor. But not to Ireland belong the glory and the fruit of such sacrification of the deed. If, on the contrary, he perform an honorable achievement, his exploits are heralded as the performance of Anglo-Saxon energy. An amusing illustration of this tendency specially attracted my attention in the case of one of those Irish patriots bearing a Milesian name who, in 1848, were most eager to join in insurrection against England, and who was actually forced to fly from his native country and enter foreign service. While he was simply an Irish rebel no terms of reproach was spared towards him, but when in foreign lands he had by his valor and conduct won the highest admiration he was extolled by the British journals and statesmen as a distinguished English officer.

Perhaps it will be thought that as I write in my

journals and statesmen as a distinguished English officer.

Perhaps it will be thought that as I write in my own study, under the operation of an amnesty (i. e. of an act of oblivion.) I ought to forget every circumstance that is humiliating to my country. It is not, believe me, a desire to utter sarcasms, which will be acceptable to but few readers, that induces me to write this letter. Still less is it a desire to cast reproach upon any particular statesman, or to serve the interests of any particular party. To me all British statemen and all British parties are equally indifferent. Regard for the interests of Ireland and for these of humanity at large is the only motive which induces me now to address you, but I would seriously ask you—I would ask even the British people—whether it is desirable, by consenting to a continuance of the war income tax, to encourage the minister, whoever he may be, to involve Ireland, to involve the empire in new collisions, which may be infinitely more disastrous and more ignominious in their results than that which has been recently terminated?

Within the last three months the groundwork for

may be infinitely more disastrous and more ignominious in their results than that which has been recently terminated?

Within the last three months the groundwork for at least two new wars has been laid by British impolicy. I alinde to the case of Naples and of Persia. If the British Ministry had been allowed to proceed in its career, unchecked by the continental Powers, among whom Russia was the most prominent, the city of Naples would probably have been bombarded before now. Far be it from me to undertake the vindication of the Neapolitan government. I believe it to be one of the worst in Europe—though candor obliges me to confess that in travelling through the Neapolitan territories, including Sicily, I observed a greater appearance of material prosperity than I have found in my own country in what is called its most prosperous era. But, admitting that the government of Naples is as bad as it is represented by its enemies to be, is this a sufficient ground for intervention on the part of England in regard of its internal administration? It is not alleged that any British subject has suffered wrong from the Neapolitan authorities—it is not alleged that any foreign power menaces an armed intervention such as that of Russia in regard of Hungary—of Austria in regard of Tuscany—of France in regard of Rome—all of which questionable proceedings were calmly witnessed, almost without retnonstrance by England. It is simply urged that the monarch of Naples does not conduct the government of his country in a manner suited to English ideas; and accordingly a demonstration is made by the withdra wal of the British Ambassador—an act which is generally the forerunner of actual made by the withdra wal of the British Ambassador—an act which is generally the forerunner of actual hostilities. That the Emperor of the French should concur in such a proceeding is scarcely surprising, because his dynassic ambition would very naturally render him desirous to substitute a Murat for a Bourbon on the throne of Naples, but no such motive can operate in the case of England. If England were to occupy Sielly a European war would infallibly be the corsequence, and if this demonstration be solely intended as an encouragement to the constitutionalists of the Two Siellies to revolt against their government, a more fatal lure could scarcely be presented to them; for, as in the case of the demonstration made in Italy by Lord Minto, it will assuredly be found too late that England will decline to give effective support to those Italians whom her poticy shall have incited to rebellion. Not only, therefore, as Irish tax payers, but also as friends to the constitutional liberties of Italy, we ought to withhould all encouragement from this sort of trifling with the passions of an excitable people. It may be thought indeed by some patriotic Irishmen that this precedent will be useful at some future time, and that if ever Ireland be again treated as she was treated in 1848, the governments of America and of France will find in the pursent conduct of England in regard of Naples an excellent precedent to justify intervention in behalf of the suffering people of Ireland. To this argument I find some difficulty in offering an answer. Let us now turn to the East. How many of you tell me what possible interest Ireland has in determining whether this town shall belong to Persia or to Affighanistan, or whether it shall be maintained by the rulers of the Eastern empire of Great Britain as an independent State, in that sort of independence which was recently enjoyed by the kingdom of Oude? For my own part, I profess that I am unable to discover what moral right the British government possesses to interfere in regard to co

diture that will be needed before triumphs can be won in such a struggle?

During the year preceding that in which I was transported to the antipodes the British Parliament advanced on loan £8,000,000, with a view to the relief of the Irish batton when suffering from famine. I well remember the insulting language with which this aid was accompanied, and so great was the apparent magnitude of the effort that it might have been supposed that England had exhausted all her resources in performing an act of unparalleled generosity; yet I find that last year an addition of £30,000,000 was made to the ordinary war estimates of the United Kingdom with scarcely a murmur of dissension, and ireland has been subjected to an increase of taxation which would have been much more than sufficient to provide an interest upon loans.

that would have been adequate not only to preserve the lives of the myriads who died of actual starvation, but also to render the occurrence of the famine an era of unprecedented improvement. Does it not occur to the Irish taxpayers that it would be better to expend the resources of Ireland in promoting substantial measures of utility than to squander them in wars relative to the concerns of countries with which the interest of Ireland has scarcely an imaginable connection?

If this letter had not already extended beyond the limits within which I was desirons to confine it I would have asked you to consider also what motive can induce you to encourage the continued occupation of Greece by the maintenance there of a British force, to the support of which your income tax lends its contribution? The occupation of the Piraus was intelligible, and possibly excusable, during the war with Russia, but since the conclusion of the peace I have not heard even the pretext of an argument which can justify its continuance; and I can myself testify that it is most galling to the high spirited natives of that interesting country.

Had space permitted I would have endeavored to convince you that, instead of upholding the cruel domination of a Turkish minority. European states men ought rather to developethose noble elements of nationality which exist among the Christian population of Turkey in Europe, and that they would find in this population, constituting, as it does, a large mejority of the inhabitants of that land, a much more effective barrier against Russian aggression than is to be found in the effete decreptude of the Turkish empire.

I would also have dwelt at some length upon the

more effective barrier against Russian aggression than is to be found in the effete decrepitude of the Turkish empire.

I would also have dwelt at some length upon the Irish view of these financial questions. About fifteen years ago I studied with much attention the writings of various patrictic Irishmen who endeavored by many elaborate statements to prove that, inasmuch as England was subjected before the union to a much larger amount of debt than had been contracted by the Irish Parliament, it was only reasonable that the interest of the ante-union debt of England should be borne exclusively by the English people. This separate obligation was calculated to amount to above £15,000,000 sterling per annum, and it was argued that grievous injustice had been done to Ireland by the gradual equalization of Irish with English taxation. At present, instead of a separate taxation amounting to £15,000,000, the exemption enjoyed by Ireland from taxation common to the United Kingdom, amounts to a mere fraction. I may be excused, however, for neglecting to recall these considerations, since they appear to have been forgotten alike by the writers by whose arguments I was convinced and by the Irish public to whom they were addressed.

But truth and justice do not change with the varying expediency of the hour, and these arguments are as valid now as they were in the palmiest days of the Repeal Association.

For the present I can dispense with the cumulative force of this reasoning, as I trust that I have said enough to convince not only the Irish, but the British reader, that a common effort ought to be made to check the tendencies which are encouraged by that deplorable facility with which nations open their purses at the suggestion or for the behoof of those who excite the passions of ambition, revenge or cupidity.

or cupidity.

If the observations contained in this address be deemed by you well founded, you will instruct your representatives to resist the longer continuance of the war income tax paid by you, or at least to demand that it shall be applied to objects beneficial to recland.

That is your duty—I have fulfilled mine.
I have the honor to be your very faithful servant,
WILLIAM S. OBRIEN. CAHERMOYLE, Dec. 22, 1856.

The Cunard Steamers and the English Mail Contract.
TO THE EDITOR OF THE TIMES.

SIR—As several letters have recently appeared in the Times relative to the development of the Canada trade, in which the mail contract with the Cunard Company has been severely animadverted upon, it may be well, in reply to these remarks, to give a short statement of the origin and working of this contract. I shall feel obliged by your inserting this communication in the Times.

Nearly twenty years ago the government advertised for tenders for the conveyance of the mails by steam to America; several proposals were sent in, the one from me being the lowest, and the plan most approved, was accepted. The contract entered into has done no discredit to her Majesty's government, with whom it was made, and I think the country will not soon forget the good service rendered by me in originating it and carrying it out.

The duty has ever since been feithfully performed.

the country will not soon forget the good service rendered by me in originating it and carrying it out.

The duty has ever since been faithfully performed; the ships have departed at the appointed time without one single exception.

For many years the amount received by the Post effice for letters carried under this contract exceeded the sum paid by the government. Recently the rate of postage has been reduced from 1s. to 6d, and the amount of the postage may now be short of the contract money; this important service has been performed at a small cost to the c untry.

The mail service cannot be performed by transient ships; there are times in the year when freight and passengers are not to be had; under such circumstances ordinary ships would be detained. At this present time the passage money will not pay for the coal consumed on the passage, but the correspondence between Europe and America is of tomuch importance to admit of delay or to be dependent on irregular departures. If our government should abandon the regular mail service the American government would continue it, and do the whole.

The ships required for this service cost a large sum of motory and are not suited for any other purpose; if they were now offered for sale they would

pose; if they were now offered for sale they would not bring one firth of the cost. This observation will apply to all the Atlantic mail steamships, the Ameri-can, the West Indian, and the Conard lines; at the termination of the mail service the ships would be valueless; they are too expensive to use for any

this absolutely necessary to have large ships, with great paner, to secure the regular delivery of the mails, and also to keep pace with the American ships of equal power and size; the American government give a much larger grant for the same service than that paid by our government. The mail seamers do not materially interfere with the steamers employed in carrying merchandise. The mail steamers take but a small quantity of freight—for instance, the Arabia, of 2,500 tons, can only carry between 400 and 500 tons of goods. A screw steamer of the same tonnage will carry 1,500 tons, and sail at half the expense. A large portion of the freight by the mail steamers consists of French goods, brought from Havre by branch steamers which we keep for that purpose, so that the mail steamers, departing once a week, cannot materially interfere with other ships, and it is an argument only used by persons who have some particular object in view.

The Canadians say that the Cunard steamers should be compelled to go to Quebec during the summer, and to Portland in the winter; but it is not likely that any other persons will agree with them. other purpose,

It is absolutely necessary to have large ships, with

not likely that any other persons will agree with them.

Boston and New York were the ports in the United States first selected, and there are no good reasons for substituting Quebec and Portland. Quebec is closed by ice, and other dangers, for six months. Boston and New York are large cities, are always accessible, and have great facilities for forwarding goods and mails to every part of Canada, and throughout the United States. Portland is far inferior in all respects.

always accessible, and have great facilities for forwarding goods and mails to every part of Canada, and throughout the United States. Portland is far inferior in all respects.

The good people of Canada appear to suppose that the contract was made for their especial benefit, and no other, but they are in error. The contract contemplated the conveyance of the correspondence between Europe and the whole continent of America, but Canada has derived the greatest benefit from it. Previously the mails were carried once a month by an irregular, uncertain and dangerous conveyance, by which many lives were annually lost. The postage to Canada was then 2s. a letter; now they have a regular and safe conveyance twice a week, and the postage is 6d. a letter. They have 104 mails from England annually; formerly they had 12.

They now ask the government to subsidize a screw steamship to perform a voyage once a week to Quebec for six months, and to Portland, in the United States, for the other six months, to enable them to develope the trade of Canada. If their statements are correct as to the immense amount of goods that is to be collected at Quebec to be shipped thence. (and I do not pretend to doubt the accuracy of their statements, forty steamships will be required weekly to carry freight, so that one will be subsidized while thirty-nine will be dissatisfied. If the freight is at Quebec, ships will find their way there to carry it; and as to the granting a subsidy for a ship to Portland, I can only say that there are many steamships now rouning from Glasgow and Liverpool to Boston, New York and Philadelphia. We have had several in the trade for some years past, and we have no subsidy for them. We are building several screw steamships at present; some of them are likely to find their way to Quebec, and perhaps to Portland, if freight should offer. There will be no lack of ships if there should be good employment for them. If the Canadians ask the subsidy for an increased p-stal communication, I think I have shown that, with bedient servaut, London, Dec. 29, 1856.

Mr. E. G. Squiers in Reply to Ivan Golovin.

Frem the London Atteneum, Dec 27.]

Mr. E. G. Squiers, the distinguished American author and antiquary, writes in answer to M. Golovin, claiming proof of a fact adduced in proof of American literary intolerance:—

can literary intolerance:

It is not many weeks since an Arrowamith published a
horrible story—as about as horrible—for which the
most charitable spolegy that has been effered is, the in-

esnity of its au'b'er. And now an Ivan Golovin comes forward with bis story—has norrible, but equally absurd—suggestive 's' the idea that he is but a Muscovile caccing of Arrowsmith. The fact that it is published in the statement, and the fact that it is published in the statement, as the in it illustration of American intolerance. "Mr. Harper's press in New York, which reprinted Dickens' American Notes,' was cestroved by the free citizens of the Empir City." Here is a distinct statement, and one, if the capable of easy proof, Let its author tell us when the occurrence not place—in what year—and let n'm furthermere give us some of the particulars—the more borrible the better; for after the high scaening of Arrowsmith's "Devil's Broth," it will require all the powers of which a "Golovin" is capable, to compound a dah that shall not be positively insipld. It is, no doubt, a grievous thing for an author to be refused a place on the abelves of a respectable bookseller—very much, probably. like being kicked out of a gentleman's house; but after a perusal of "Ivan Golovin's" letter, no one will fail to approve the taste and applied the judgment of the Messy. Appleton in keeping his work out of their estatishment. But don't let Mr. Golovin or derr Golovin mistake the issue. He shall have it all his one way about the "small heads" of Americans, and I will admit, for the sake of peace that the Germans who go to America do lose "the human principles which constitute their glory." I will not be so personal as to suggest that some of them lose even their regard for truth. But all this on condition that we shall have the time and particulars of the destruction of the "press of Mr. Harper," for reprinting Dickens' American Notes. I will only add, in justification of my cemand on the author of this story, that I have known the Messys. Harper and their establishment for eighteen years, and now hear for the grat time of the destruction of their "press" 'from any cause, except an accidental fire in the autumn of 1854

The follow

The following letter is on the same subject:

16 Little Barrin, Dec. 22, 1886.

You have inserted in your last number, under the head of "American Freedom" a letter from Mr. Ivan Goloim, in which he complains o' intolerance being shown by Mr. Appleton when declining the sale of his book in American. Allow me to state that the author has no just cause of complaint. "Stars and Strips; or, American Impressions," is raused to the public with the name of "D. Appleton & Co., New York," on the title page, without their secing the book, or coasent being saked. Would any leading publisher in Loudon, under similar streumstances consent to help to circulate a work on England and the English written by a foreigner, who merely runs through the country, and drawing hasty conclusions from what comes under his own observation only, may not find meny to agree with or indorse his opinions. I was told Mr. Golovin wirhed to send copies for sale in the United States, and undertook to forward them; but if there had bees time for me to examine this book, I should have objecied to an Awerican publisher's name appearing on the title, without coasent being first obtained, I need scarcely observe, that beyond the difficulty made by the author binnelf, there is no restrictions on the 'ale of his book in America to the full extent of the public demand. The allusion to what occurred many years ago, in connection with the writings of Mr. Charles Dickens, is quite out of place now, as at the present time but few libraries in the United States would be found without complete sons of Dickens' works ("American Notes" included), and no public writer can be more generally respected. The other matters contained in Mr. Golovin's communication are hardly borne out by facus; but as they do not misrepresent anybody in particular, no reply is needed from yours, GHARLES LAYTON.

Agent for D. Appleton & Co. The following letter is on the same subject:-

Ar English Retrospect of 1856.

The year would be not high can be come to those marvellous periods which stand out high and rugged from the surface of history and become the landmarks of the student in ages to come. It is rather a bend in the ever winding stream of time, the stand out high and rugged from the surface of history and become the landmarks of the student in a gest to come. Streng the surface of the strength of the surface of

Exhibition of Art Treasures has been commenced at Manchester. The national collections have been alragely augmented by private liberality. A commission has been appointed to decide on the site for a national gallery. Our public offices are doomed, and the whole world is invited to compete for their rebuilding, as well as for laying out the quarter in which they are placed. A magnificent college has been commenced in honor of the great warrier lately taken from us. By the side of these nobler doings and grander aims the English character has this year incurred some domestic stains in the shape of huge defalcations, systematic embezzlements, colossal insolvencies, and frightful crimes. Bankshave burst like bubbles, leaving nothing. Men, not of the lowest sort, have been poisoning wives, mothers, brothers, friends, acquaintanoss, on all sides. We have had many sangumary and hideous murders; and the confidence of the public has been sadly shaken by the knowledge that the lprison doors have been opened, and a population of thieves and ruffians has been let loose upon us desperate of hones' work, flushed with criminal triumph, and ingenious in new forms of plunder and outrage. We have had a more than usual number of fearful suicides, and, we may add, of ordinary disasters. Two theatres have been burnt down in this metropolis, one under singular and awful circum tances. The annual obituary includes, among other names of note, the Russian General Paskiewisch, Sir Henry Pottinger, Sir W. Temple, and Sir John Jervis; in the ranks of art and science it includes. Guthrie, Paris, Sir W. Hamilton, Buckhand, Yarrell, Sir R. Westmacott and Paul Delaroche; in literature and the drams, A'Beckett, Braham, Madame Verris and Charles Young. Besides these, others have passed so long from the public eye that their deaths are hardly noticed. Two bishops have died; two chers have anticipated that usual termination of an episcopal career by a timely retirement. Buch is the class of incidents to which the public interest has now quietly r

Speech of the King of Greece to the Legisla-tive Chambers

The legistative session of the Grock Chambers was opened by King Otho on the 19th of December, with the usual formalities. His Majesty made the follow-

opened by King Otho on the 19th of December, with the usual formalities. His Majesty made the following speech:—
Gentlemen. Deputies and Senators—Having returned after an absence of some months, to our well beloved Greece, it is with real pleasure that I see you assembled around me, and that I can express to my devoted people, through the medium of their representatives, all the affection I calertain for them, and my gratitude for the attachment and fidelity they have always shown towards me, and which is the indissoluble link between the throne and the nation. It was by manifesting them are wiring my absence that the cares of the regency intrusted to the Queen, my beloved consort, were alleviated. I also express my antifaction to the legislative bodies, whose active and patriotic acal has facilitated the work of the government during the same period. Since I last addressed the Chambers peace, which is the most rold foundation of the prosperity of nations, has been restored to Europe, and I have powerful reasons for believing that the foreign troops which the war introduced into Greece will be soon withdrawn. I have the satisfaction of announcing to you that I am on afriendly footing with all foreign powers. Before every other consideration, my government, remembering the obligations of Greece towards the great powers, her bonefactors, has spontane oasly offered to respond to them to the best of its power. The condescending dispositions and good will of the powers towards Greece give me the best hopes of a happy and final settlement of that transaction. Brigandage, weice is absorved by the nation, was not long-since a great evil at home, and arouned the indignation of foreign attace. By wise and energetio measures, by the valor of cur solders, and the willing support of the people, my government has succeeded in extripating that acourge and in restoring complete security to Greece. There is only the frontier like where brigandage cannot be suppressed without the first result in the wear of the first property. T

Improvements in the Provinces of France.

The Paris Moniteur of 30th ultimo publishes a report from M. Billault, French Minister of the Interior, asking a credit of 3,000,000f. (£120,000) for public works in the provinces. The report is followed by an imperial decree approving the report and granting the money. The report is as follows:

Size—This year's harvest was a better one and the importation of foreign grain was considerable. The price of wheat underwent a slow but gradual fall, and on different points of the empire the price per hectolitre was 26f.

Six—This year's harvest was a better one and the importation of foreign prains was considerable. The price of wheat underwent a slow but gradual fall, and on different points of the empire the price of prain and on different points of the empire the price of grain, despite the great reduction obtained with that view on the rail way charges, some of the departments almost entirely without, others with very poor harvests, still suffer severely from the high prices, and ask help from your largesty.

Ioubtless, this paternal intervention of your government, which for three years has deveted to the relief of the distressed suffering from want—in 1854, 10,000,000f.; in 1855, 5,000,000f.; in 1855, 5,000,000f.; in 1855, 5,000,000f.; in 1855, 5,000,000f.; in 1855, the other millions, cannot be placed among the ordinary expenses of each year, as it must remain exceptional, and crase with the securge which it tries to put down; it may new follow the decreasing progression, and 2,000,000f. will suffice, I hope, for 1857.

The object in view is not so much to give charity to the indigent out of work, as to provide is bor where it may be wanted this winter, and to lessem by charity, carefully distributed, that heavy difference between the price of feed and the amount of daily wages.

Thanks to the perfect tranquility enjoyed by the country, industry and commerce are in full activity. The builful impulse given to the great public works must be the price of the distribute the country the workshops in which the work where it is most wanted. For the distribute that will not be easier the form of the working classes.

As himself designated among the enterprise projected by the chate three which might at once provide work where it is most wanted. For the distribute that will not be entire the most expectably to describe the working classes.

To reality is most wanted. For the distribute the militation the ingentice that will not be a significant of a family and the daily wages that balance which based on the significance in the co

The Paris Markets.

[Paris (Drc. 29) Correspondence of London times ]

There has been but little business in the commercial quarters of Paris during the last week. The shops have in general been deserted, although, at the request of the shopkeepers, the hawkers were not permitted to erect their booths on the Boulevards until Saturday last. These booths, in which are exhibited a great variety of cheap articles calculated for New Year's gifts, have been hitherto opened on the 16th of December. The restraint imposed on them this year does not appear to have